G. R. S. 58
Previous references.

File No. 3 of 07
Serial Nos. 142

1907-8
(S. R)

Later references.
G. F. 455-11 & 1614.
B. aug 12.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 2

Part B. for July 07.

SUBJECT.

Pay of Mr H.H. Shankes as Excise Comm and J. C. of Regs and Ex-Officio Comm of Stamps.

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1). No 1. (S.R. 36) dt 1.7.07. From Mr H.H. Shanks D.C. Bangalore Dist.

Submits the comptroller's audit slip to the effect that the pay of his confirmed appointment as above will be Rs 1200/- p.m. and states that he thereby loses Rs 150/- p.m. and that he has not taken charge of his new appointment pending orders of Govt about his pay &c.

GPB—S,600—7-4-07

2). No. R.42-4 dt 3.7.07. To the Excise Comm and C. of Regs, Mr H.H. Shanks & comptroller. Fixes the pay of Mr Shankes, Ex. Comm and J. C. of Regs and Ex Officio Comm of Stamps at

[illegible] [illegible] [illegible] [

G.R.S. 11]

1907-08

GENERAL AND REVENUE SECRETARIAT

(R)

NOTES.

File. No. 3-07

FILE HEADING.

Pay of Mr H.H. Sparkes as Excise Comr and D.S. of Registration and ex-officio Comr of Stamps

From

Mr H. H. Sparkes, Dy. Comr Bangalore Dist

No. 1 Dated 1.7.07 Received 1.7.07

Diary No. 36	Enclos. 1	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits the Comptroller's audit slip to the effect that the pay of his combined appointments as above will be Rs 1200/- per mensem and states that he thereby loses Rs 150/- a month and that he has not taken charge of his new appointments pending order of Govt. about

Inquire about the Government orders referred to in this letter and put up with the file.

See 4/10/07

NOTES AND ORDERS.

Mr P.N. Purnaiya was drawing a pay of Rs 1400/- per mensem as Asst Excise Comr & D.S. of Registration besides a personal allowance of Rs 150 p.m. sanctioned last year.

NOTES—First sheet.

GPB—30,000—20-3-06.

G.R.S. 12]
General and Revenue Secretariat.

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Serial No.

In Para 14 of the G.O. no. Fl 9243-54 S.R 1464/1607 of 15th June 07 it is stated that the charge of the Prisons Dept. should be tacked on to the Excise Comr. and D.G. of Registration when next there is a change of incumbents the pay of the combined appointments being limited to Rs 1400/- as at present.

The Council Resolution of 7th June 07 was also to the same effect.

But as the question of tacking on the charge of the D.G. of Prisons to Mr Sparkes was deferred [illegible] this has been omitted in the Notn. appointing Mr Sparkes as Ex. Comr &c.

T. The Financial Secretary is of opinion that Mr Sparkes cannot draw Rs 1400/- as he has not been invested with the duties of the D.G. of Prisons in conformity with para 14 of the G.O. of 15th June 07 referred to.

A draft order fixing the pay of Mr H. H. Sparkes at Rs 1400/- as Excise Comr & D.G. of Registration & Ex-officio Comr of Stamps is put

NOTE—Contn sheet

GPB—10,000—18 1-07

G.R.S. 12]
General and Revenue Secretariat.

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up for approval.

When Mr Punnaiya was appointed Excise commr in 1896 and till he was appointed Insp Genl of Registration also in 1901x, his pay appears to have been 1200 Rs p.m.

In, G.O 36-37 dy 4 July 1902 a consolidated pay of Ex. 26/97 1400 Rs p.m was sanctioned to Mr Punnaiya as Ex commr & Dy Genl of Regn. There was also a question of the arrears of his allowance for the period between april 1901 & July 1902, & this was decided by H.H's order dated 26th april 1904. No G.O order appears to have been issued in accordance with the above order of His Highness.

In Feb 03, on an inquiry by the Comptroller, the 1400 Rs consolidated pay of the Ex. was ordered to be regarded as made up of 1200 Rs for the work of Ex commr & 200 Rs for that of Dy Genl of Regn.

The Comptroller evidently thinks that unless the Dy Genlship of Prisons is also assumed by Mr Sparks under para 14 of the G.O of 15th June, Mr Sparks will not be entitled to 1400 Rs.

vide G.O.s No. 13337 dy 9th april 1901 & No. 3498

G.O. No 360-62 Ex 26-97 dy 24/7/03

NOTE—Contn sheet

GPB—10,000—18-1-07

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.

Under a later order of 14-11 the question of the D-G: Ship of Prisons is under further consideration.

However whether it is to be added to the Ex Commr or not, it does not appear to have been intended that Mr Sparke should receive anything less than 1400 Rs. To make this clear a Govt order may be issued ~~accor~~ in the terms of the draft put up.

In the notn issued appointing Mr Sparke as Excise Commr, the office of Registrar of Companies was omitted to be specified, but I find that the order of April 1901 is quite general in its terms + the omission in the recent notn does not really matter. However to give no room for any doubt I have added para 2 to the present order

C&R
4/7/07

Dewan through 1st Cr.

3333/2-7-07 Myore

The Draft may be approved 1-7-07
With the addition of words at the end to the following effect:—

"But it will make no difference in Mr Sparke's salary as fixed in para 1

Note—Contn sheet.

GPB—50,000—17-3-07

G. R. S. 12]
General and Revenue Secretariat.

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of this GO.

2. The Comptrollers appointment is somewhat curious. It is dated so early as 25 June & numbered 184. The number is altered to 297. "The debents of the Calculation are" not "given on the reverse". It was eminently a case in which the Comptrollers pay might have been withheld. This before giving the Sanction.

2 Jly

Mr Sparkes did not appear to me to know anything about it on the 30 June when he saw me.

Issue draft order

3/7/07

file AB

To Mr H Sparkes, Excise and Opium Comptroller

No. Je. 42-4 of 3.7.07

Fixes the pay of Mr Sparkes, Excise and Opium Comptroller and exercises Com'g Stamps at Rs 1400 p.m. and adds that under Notfn no. 13337/mis 8498 of 9.4.01 he will be Registrar of Companies also. That the question of adding the appointment of Registrar also to that of Excise Com'r is under consideration of Govt.

The bill was passed by both Houses on 21.6.07 without any debate and is said to be designed to legalise the Comptroller's position. It will be seen that the Bill was passed on 21.6.07

B2

GPB—50,000—25-2-07

Proceedings of the Government of H.H.
the Maharaja of Mysore.

Order No. Jl. 42-4 / 8823-07-2

Dated Bangalore, 3rd July 07.

The Government of H.H. the Maharaja are pleased to fix the pay of Mr. H. H. Sparkes, Excise Commissioner, Inspector General of Registration and ex officio Commissioner of Stamps at Rs.1,400/- per mensem.

2. Under Notification No.13337/Mis. 3498 dated the 9th April 1901, Mr. Sparkes will, as Excise Commissioner and Inspector General of Registration, be Registrar of Companies also.

3. The question of ~~appointing~~ adding the ~~Excise Commissioner~~ appointment of Inspector General of Prisons ~~in addition to his own duties~~ also to that of Excise Commr is under the ~~further~~ consideration of Government. ~~and will form the subject of~~ This will not however involve any addition to Mr. Sparkes' pay as fixed above - (Vide para 14 of G.O. No.R.943-54 S.R.445-06-1 of the 15th June 1907)

~~separate orders.~~

CSB 1/7/07

Offg. Secretary to Govt.

To

Mr. H.H. Sparkes.

The Excise Commissioner and I. Gl. of Registration in Mysore.

" Comptroller, Mysore Government.

G.R.S. 11] 1907.

GENERAL AND REVENUE SECRETARIAT.

(Sep. Rev.)

NOTES.

File No. 43 of 19

FILE HEADING.

Inspection by the Commissioner of Stamps of the Record rooms of Civil and Criminal Courts

From

The Registrar, Chief Court of Mysore.

No. 853/54 Dated 29.7.07. Received 1.8.07.

Diary No. 454	Enclos. 1	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Submits, for the consideration of Govt. the minutes of the Judges of the Chief Court, regarding the inspection by the Stamp Commissioner of the Record rooms of Civil and Criminal Courts authorised in para 4 of Gov. Pro. no. Je 9083-125-S.R. 140-06 dated 8.6.07

NOTES AND ORDERS.

In para 4 of the G.O. no Je 9083-125-S.R. 140-06-1 dated 8th June 07 the Comm of Stamps was also each Dist Judge of Stamps within his jurisdiction is authorized to inspect the rec-

NOTES—First sheet.

GPB—30,000—20-3-06.

G. R. S. 12]
General and Revenue Secretariat.

File No. 43 of 1907

Serial No.

rooms of Civil Criminal & Revenue Courts with a view to ascertain whether the Stamp Laws and Rules are strictly carried out and whether any frauds are committed by the omission to deface stamps once used. The Chief Judge Mr H.V. Nanjundayya & the Judge Mr P.S. Krishnaswamy are of opinion that the Chief Court alone can make or authorize inspection of records of Civil & Criminal Courts, that under Sec 73 of the Stamp Regn the Dy Comp alone can inspect the records of the Courts (Civil & Crl) or authorize such inspection. and that the Comp of Stamps cannot be invested with this power of inspection except under a Statute.

R

Mr P.S. Krishnaswamy is further of opinion that the objection to the legality of the order in question is

NOTE—Contn. sheet

GPB—50,000—25.2.07

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R/	Still stealer in the Case of the Court fees Regn since that Regn Contains no sections corresponding to Sees 73 & 75 of the Stamp Regn It is not known whether the Govt. of India felt this difficulty & if so how it was overcome. However the question of the perusal the records received by the Officers of British Govt relates both to Genl Stamps & Court fee Stamps & will be clearly settled when Contained in Proposed 173 to 174 of the Revised Stamp manual
R/ J	Mr P.S. Krishnaswamy also thinks that the order of 8th June 1907 Case Law & be said to be a rule issued under Section 75 of the Stamp Regn He does not seem to have noticed that the order has been published in the Gazette in front III under Notn. no 2C 9082 - SR 14006-19

NOTE—Contn. sheet

G. R. S. 12]
General and Revenue Secretariat.

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Serial No.

With the greatest respect I beg to submit the following.

It has been observed by Mr Justice Chandra and Banerjee the inspection intended in the G.O in question is purely with a view to ascertain, that the rules regarding the sale and custody of stamps have been properly carried out and that-
-vasion of stamps laws and fraudulent omission to deface used stamps etc do not occur in respect of the records and not the inspection of the records as such. Besides, as clearly mentioned in the G.O the inspection is only of the records in the record rooms and has absolutely nothing to do with any current papers nor with any matter other than inspection of stamps. "It is not intended that the inspecting officer should exercise any sort of interference with the arrangement which he may find in force

Flag R.
Page 190 of the Bengal Stamp Manual.

NOTE—Contin. sheet

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in the office under inspection and therefore his proceedings are as a rule limited to recording a note of his observation, together with any suggestions he may think fit to offer and must not involve Courts or offices in correspondence with him." Such an inspection can hardly be conceived to conflict with any rule made by the Chief Court away and on the other hand can only further the better carrying it into effect. It is of course expected that the inspecting officer will first obtain the permission of the Court before beginning the inspection for which it is hoped ~~every facility will~~ he will be afforded every facility. What is aimed at is simply an administrative measure to safeguard and conserve the Stamp revenue, ~~and is not~~ ~~intended to trench upon any~~ ~~power~~

As regards the argument of the

GPB—50,000—25-2-07

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enabling. Evidently notification no 7c 9082 of the 8th June has not been brought to the notice of the judge.

Next as to the contention of Mr Chinnathambi that any such rule will be ultra vires of the powers of Govt if it is inconsistent with the act, I very respectfully beg to submit that this was precisely how Section 75 of the Stamps Act was interpreted before it was altered into its present form. The words "consistent herewith" which occurred in the corresponding section of the previous Act have been omitted in the present section and it is doubtful now if any rule made by government under section 75 can now be held ultra vires even if it is inconsistent with the other provisions of the Act.

It has also been argued that the obligation on the part of the judges to allow an officer to inspect the records of Civil and

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to matters under investigation or trial, in any stage and in any Court or office. Such an authority clearly breaches upon the powers of the Chief Court vested in them under the other enactments and can only be conferred by statute. For instance in a Civil suit under trial, the inspecting officer would have no locus standi and cannot therefore claim to inspect documents in the case for which the Civil Pro: Code lays down certain conditions. Then again he would be positively debarred from looking into documents under the rules of procedure made by the Court regarding the inspection of records by strangers. The power enabling the inspecting officer to do all this can only be conferred by express regulation. But the functions of the inspecting officer under the G.O is limited to inspecting the records in the record rooms and it appears

NOTE—Contn. sheet

Serial No.

Therefore that no legislation is needed to create it.

With regard to the provisions of law whereby the power of making rules for the inspection of records in record rooms is derived, with great diffidence, I venture to suggest that it appears doubtful if any such rule the Chief Court makes, is a rule having the force of law, with wh it is illegal to interfere except by virtue of any authority creates by law. Setting aside section 554 of the Criminal Pro. Code, under which rules to be valid must not conflict with any other law, the other provision which gives certain powers to the Chief Court without any such re- servation is section 652 of the Civil Pro. Code, mentioned by them. This section it is respectfully submitted no doubt enables the Chief Court to make rules of procedure both for itself and for Courts subordinate to it,

NOTE—Contin. sheet

GPB—50,000—25-2-07

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but it is doubtful whether the word "procedure" can be interpreted to include mere administrative rules such as those relating to the inspection of records in record rooms. This attention is invited to the definition of the word "procedure" given in XVIII Madras (page 247). Procedure is defined as "the mode of proceeding by which a legal right is enforced as distinguished from the law which gives or defines the rights and by which by means of the proceeding the Court is to administer the machinery as distinguished from its product". In this view of the term, it can hardly be contended that a rule made by the Chief Court regarding the inspection of record rooms is a rule of procedure under section 652 of the C. P. C.

Power to make rules of this kind appears to be an ordinary incidence of the powers of general superintendence of the Chief Court.

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for the time being

MM 13/9

Sub(2 to Genl Sec) mdy 28-9-7

Rec'd 30/9.

I should like to have the opinion of Mr. Ill on the legals aspects of the case.

J Mis 57

603
2/10.

MM 9/10/7

Subd
SR
3-10-07

1. The Officiating Chief Judge observes that the power of making or authorizing inspection of records is vested in the Chief Court. No doubt, the Chief Court has this power but the power does not vest exclusively in it. Section 73 of the Stamp Regulation itself empowers the Deputy Comr to inspect registers, records &c in the custody of public officers, to discover any fraud or omission in relation to any duty.

2. Both the Officiating Chief Judge and Mr. Justice Krishna Rao question the authority of the Govt to confer on an officer other than the Deputy Comr or a person specially authorized by him in that behalf, the

NOTE—Contn. sheet

Serial No.

power to inspect the records of civil and criminal Courts. Sec 75 of the Stamps Regulation expressly empowers the Govt to make rules on matters of administration and the rules so made have effect as if enacted by law, under sec 76. The notification of Govt comes within sec 75 inasmuch as it prescribes the arrangements for developing the stamp revenue and preventing fraud.

3. Mr. Justice Muslim has seems to think that the ~~Govt~~ Notification is inconsistent with the Regulation. Where the inconsistency lies cannot be seen. The Regulation ~~has~~ gives the ~~has~~ power ~~to~~ of inspection to the Deputy Comr and persons authorized by him but does not say that no other officer can exercise such power. The powers conferred ~~by~~ on Govt by sec 75 are subject to no limitation and even if a rule framed under it is inconsistent with any provision of the Regulation, it still has effect as if enacted by the Regulation (Vide

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the preparation of the administration report &c.

In the present reference from the Chief Court the offg Chief Judge and Mr Justice P-S. Krishna Rao observe that Govt has no power to authorise any officer - except a Dy Commr under Sec 73 of the Stamp Regn - to inspect the records of Civil & Criminal courts to see whether the ~~&~~ stamp laws have not been evaded. Mr Justice Chandrasekhara Iyer is however of opinion that the Govt order under adverence may be regarded as a rule framed by Govt under Sec 75 of the Stamp Regn.

As noticed by the offg Chief Justice himself Sec 73 of the Stamps Regulation empowers the Dy Commr or any person authorised by him to inspect books &c. In Sec 2 (10) of the Regn the term Dy Commr is defined so as to include "any officer whom the Govt may, by notn in the Offical Gazette, appoint in this behalf". It seems only necessary to notify the ~~Stamps~~ Commr of Stamps

GPB—50,000—25-3-07

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as a 'Dy Comm^r' for the purposes of the Stamp Regn with jurisdiction throughout the province, to enable him & Officers authorized by him to inspect the records of Courts under Sec 73 of the Stamp Regn.

It seems to me that the attention of Hi Justice Krishna Row was not perhaps drawn to the definition of the term Dy Comm^r as the power reserved to Govt meets the arguments advanced by him in paras 2 & 3 of his note.

So far as the Court fees ~~Act~~ Regn is concerned there are no provisions in it corresponding to Secs 73 & 75 of the Stamp Regn & it is not clear under what statutory provision the Insp^r Gl of Regn & other Officers have, in certain parts of British India, been empowered to inspect the records of courts &c ~~for the purpose of safeguarding~~ for fiscal purposes. It seems to me that ~~the~~ provisions similar to Secs 73 & 75 of the Stamp Regn may also

NOTE—Contn. sheet

GPB—50,000—25-2-07

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with great advantage be made in the Court fees Act & other Regns relating to Stamp revenue.

Pending such legislation, I think, Govt should request the Chief Court to permit the Comm^r of Stamps & Offiers specified by him to inspect the records of courts under the orders of the Chief Court — as suggested in the offg C. J's note dy 17-7-07 — and bring to the notice of the Chief Court the results of such inspections.

It may ~~also~~ perhaps be desirable ~~that~~ & convenient if ~~that~~ the functions of a Comm^r of Stamps are vested in the Chief Court or one of its judges but with its present strength & state of work, it would not perhaps be possible for the Chief Court or one of its judges to undertake these duties which would ~~not~~ involve frequent itineration. If it is possible to increase the number of judges in the Chief Court, then

GPB—50,000—25-2-07

G. R. S. 12]
General and Revenue Secretariat.

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The Government Advocate may with advantage be consulted. I shall record my opinion later on.

17/2/08

Please consult Govt adv. u.o

18/2

No 76 183

Forwarded to the Govt. Advocate for favor of opinion.

19-2-08 Enc 2 books & letter

18.2.08

Sr Secy.

Re. 0.46 II 24/2

I am of opinion that it is perfectly competant to Government to take the necessary measures for the prevention or detection of fraud against Government in respect of its stamp revenue. No special enactment seems to be necessary in this matter. The appointment by Government of officers who are independant of Chief Court to inspect records in Civil and Criminal Courts subordinate to Chief Court, involves merely a question of prestige of the Chief Court. This has been to a certain extent invaded by the provisions of section 73 of the Stamp Act. The suggestion made by the Secretary to the effect that the Stamp Commissioner and those appointed by him to inspect judicial records with a view to discover

NOTE—Contn. sheet

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has been steadily falling for some years past. The inspection of Court records for this purpose can hardly be called the inspection of judicial records in the sense of scrutiny of such records by superior authority. The Chief Court ought to welcome such examination by an outside officer, which is by no means derogatory to the dignity of the Chief or any other Court. As a matter of fact the Dy Commissioners of districts which are Collectors under the Stamp Regulation have got power to inspect the ~~rec~~ records under Sec 73 of the Regulation.

It is unnecessary to make the Stamp Commissioner

Submitted to His Highness.

Y

Under para 4 of Notification No.Fl.9082/ S.R.140-06-1 dated 8th June 1907, the Commissioner of Stamps and Inspectors of Stamps are expected to inspect the record rooms of Civil, Criminal and Revenue Courts with a view to ascertain whether the Stamp Laws and Rules are strictly carried out and whether any frauds are committed by the omission to deface stamps once used.

Paper under dispatch

With his letter dated 29th July 1907, the Registrar of the Chief Court submitted for the consideration of Government, the minutes of the Judges of the Chief Court regarding the above Notification.

Mr. H.V. Nanjundayya, officiating Chief Judge, observed that the power of making or authorising inspections of records of Civil and Criminal Courts was, under the provisions of the Codes of Civil and Criminal Procedure ~~was~~ vested in the Chief Court, that this was to a certain extent modified by Section 73 of the Stamp Regulation under which the Deputy Commissioner and any person authorised by him could make an inspection of records for safeguarding the Stamp revenue, and that except to this extent, it was doubtful if the Government could, by an executive order, invest any officer with such a power.

Mr. Justice Krishna Rao agreed with Mr. Nanjundayya and said that while section 73 of the Stamp Regulation imposed on Judges of Civil, Criminal and Revenue Courts the obligation to allow an inspection of their records by the Deputy Commissioner and

in the matter is of opinion that it is perfectly competent to Government to take the necessary measures for the prevention or detection of fraud against Government in respect of its Stamp revenue and that no special enactment is necessary. The question being merely one of prestige he suggests as a compromise that the Stamp Commissioner and those appointed by him to inspect Judicial records may be declared to be subordinates to the Chief Court and that they should forward their reports of inspection to the Chief Court who will be requested to forward the same to Government with remarks and suggestions.

The Second Councillor is of opinion that it is unnecessary to declare the Stamp Commissioner subordinate to the Chief Court. Both the Councillors agree in the view that Government was quite justified in issuing the Notification under reference.

I am of opinion that the above view, which is supported by the Government Advocate is correct. If approved by His Highness, the Chief Court will be informed that the arrangement is only an administrative measure, to give effect to which, no express enabling provision of law is, in the opinion of Government, necessary.

14/8/1908

File No. 43 of 1907.

Serial No.

Draft-sd

Gen Secy

2 Dr

Approved
1/9/08

2. To the Registrar, Chief Court.
H. 1267. Q. 3-9-08.
States that the arrangement is an administrative measure and that no provision of law is necessary in the opinion of Govt.

GPB—50,000—17-3-07

MINUTE BY THE OFFG. CHIEF JUDGE.

No 9083-125 S.R 140-03-1 98/6/07

1. Rule 4 of the ~~accompanying~~ Proceedings of Government by implication gives to the Commissioner of Stamps power to inspect records of all courts. The Power of making or authorizing inspection of records of Civil and Criminal Courts is vested in the Chief Court. (See section 652 C.P.C., Section 554 Criminal Procedure Code and section 10 of the Chief Court Regulation). S.73 of the Stamp Regulation which follows section 73 of the Indian Act, introduces an exceptional rule which was copied from an English Statute, whereby the Deputy Commissioner can authorise any person to make an inspection of records for safeguarding stamp revenue. Except to this extent (sanctioned by a Regulation) it is doubtful if Government can by an executive order, invest any officer with power to call for or inspect any records of courts. It may be noted that there are provisions in the Stamp & Court Fees' Regulations, under which this court or other superior courts have various functions in connection with the conservation of Stamp Revenue. The Criminal Rule of Practice No.61 dated 16th March 1895 may be referred to show how strictly the power of other Departments to call for or inspect judicial records is guarded.

2. It seems to me, therefore, that this view of the matter should be brought to the notice of Government for such reconsideration and amendment of the order in question as may be deem-ed suitable.

(Signed) H. V. Nanjundayya.

5th July 1907.

Minute by Mr Justice K.S. Chandrasekhara Aiyar.

1. I regret I have to differ from the views expressed by the Offg. Chief Judge with regard to the propriety of the rule contained in para 4 of the Government Order of 8th June 1907. That

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rulemerely says that the Commissioner of Stamps is expected to inspect the record rooms of Civil, Criminal & Revenue Courts with a view to ascertaining whether the provisions of the Stamp Laws and rules are strictly carried out. The Stamp Commissioner has nothing to do with the records themselves as such : he has merely to see that fraudulent omissions to deface ~~issued~~ used stamps and other evasions of the stamp laws do not occur in connection with documents filed or exhibited in courts by parties. This limited function cannot well be described as giving power to the Stamp Commissioner " to call for and inspect the records of courts"

P 2. Of the three provisions of law quoted relating to the powers of the Chief Court, only one (section 554 of the Cr. Pro. Code) refers in express terms to the subject of the inspection of the records of courts. But granting that all the three enactments empower the Chief Court to make rules for the inspection of the records of Subordinate Courts, I fail to see that there is any necessary conflict between this power and the power newly conferred on the Stamp Commissioner.

3. The Chief Judge has himself referred to an instance in which ~~the~~ an authority other than the Chief Court (namely, the Deputy Commissioner) has been empowered (i.e. by section 73 of the Stamp Regulation) to inspect documents &c., in the custody of any public officer for the purpose of safeguarding the stamp revenue. I do not think this is a restriction of the powers of the Chief Court so far as Judicial Records are concerned, and this because the powers conferred on the Chief Court and on the Deputy Commissioner are intended to meet entirely different purposes. Sec. 73 aforesaid cannot be an exceptional provision, in the sense of its being a limitation on the powers of the Chief Court, because (at least as regards criminal records) the general power conferred by section 554 of the Criminal Procedure Code was enacted 4 years after the former, and hence could not have been modified thereby.

4. Section 75 of the Stamp Regulation gives a general power to Government to make rules having the force of law to carry out the purposes of that Regulation; and though a similar provision does not appear in the Court Fees' Regulation, this, I conceive, cannot disable Government, as the Chief Controlling Revenue Authority under that Regulation, from prescribing subsidiary instructions to its own officers for the furtherance of the objects of the Regulation. The arrangement lately ordered was after all an administrative measure, and I am not sure that an express enabling provision of law is necessary to give it effect as such a measure.

5. It is because the functions assigned to courts by the Stamp and Court Fees' Regulations do not go far enough in the desired direction that it was found necessary to supplement,-not supplant,- them by providing additional authorities to co-operate in conserving the stamp revenue.

6. As regards Criminal Rule of Practice No.61, I may say that its object is to guard against the loss or destruction of or tampering with judicial records; and this is attained by providing that records shall only be sent out of the precincts of courts in exceptional cases and under proper sanction, and that inspections by Police Officers shall take place within the court precincts and under proper safeguards. In the case of the Stamp Commissioner there is no question of his calling for records outside the record rooms; and his inspecting the records in those rooms will not be inconsistent with anything contained in the Rule of Practice.

7. Lastly, I may say that the function of inspecting the record rooms of courts and public offices, which is objected to in the case of the Mysore Stamp Commissioner, is one that is already being exercised by corresponding officers in certain British Indian Provinces, -e.g. by the Inspector-General of Registration and the Inspectors under him in Bengal, and by the ex-officio Com-

missio[illegible]